



Weza School of Business & Technology

"Imagined Reality Education and Skills"

Reg No. 2015/270221/07

Public Sector Accounting (NQF Level 3 | 120 Credits)



Weza School of Business & Technology

"Imagined Reality Education and Skills"



Phone: (063) 205 1003 / (031) 701 6380

E-mail : info@wezasbt.co.za / registrations@wezasbt.co.za

Website: www.wezaonline.co.za

Address: 19C Umdoni Centre, 28 Crompton Street, Pinetown 3610



Public Sector Accounting (NQF Level 3)

Public Sector Accounting Study Details

Duration

4 to 6 months depending on your study plan and pace.

We offer tuition/classes through:

➤ **Venue Based**

Available from Monday to Friday, depending on the school timetable for classes. This study method is great for learners living close to our venues, and also available to attend during the week.

➤ **Distance Learning**

Available from Monday to Sunday through our Moodle E-Learning Platform. Through this platform you will be able to attend our online classes from anywhere, and during anytime through your cellphone, laptop or computer. This study method is great for learners living not close to our venues, or maybe not available to attend during the week due to work or other commitment.

Part-time Learning

- Available from Monday to Sunday through our Venue Classes and Moodle E-Learning Platform. Through this platform you will be able to attend our online classes as well as venue classes. This study method is great for learners living close to our venues and maybe not always available to attend during the week due to work or other commitment. This study method allows you to attend venue classes when you are available, while also attending online classes when you are unable to attend the venue classes.

Choose your suitable tuition method.



Fee Structure

Once- off Registration Fee =R1 750

Once-off Payment Plan

(Option 1)

One Time Payment

Example

-Once-Off Payment =R7 600

-Total =R7 600

Instalment Payment Plan

(Option 2)

Per Month Payment

Examples

- 1st Month =R950
- 2nd Month =R950
- 3rd Month =R950
- 4th Month =R950
- 5th Month =R950
- 6th Month =R950
- 7th Month =R950
- 8th Month =R950

-Total =R7 600

Choose your suitable payment plan.

For more course details, turn-over leaf



Certificate: Accounting Technician: Public Sector

SAQA ID 73710 | 120 Credits

NQF LEVEL
3



The confidence to do more.

STUDENT

DESCRIPTION

The Public Finance Management Act (1999) (PFMA) and Treasury Regulations (TR) have raised the bar for financial management in the public sector. These financial management regulations require finance practitioners with practical skills and competencies.

The AT(SA) qualifications are competence based and are defined by the current and future business needs. Qualified accounting technicians with an internationally recognised qualification, make a valuable contribution to organisational, national and economic success within the Public Sector.

This Accounting Qualification gives learners access to develop within the accounting field. Every senior accountant needs the support of skilled, competent accounting technicians to undertake the more routine and operational work. While those holding the qualification can work in all sectors of the economy in a number of positions, including accounts clerk, wages clerk, accounts assistant, sales ledger clerk, tax assistant and bookkeeper.

The focus of this qualification is Public Sector and more specifically National and Provincial Departments. Graduates of this qualification can progress to the FET Certificate Accounting Technician: Public Sector at NQF Level 4.

MEMBERSHIP

To ensure ongoing professional development, this qualification leads to membership of AT(SA). In addition to Professional Body Membership, members are provided with support, advice and learning interventions.

This helps to reinforce the skills and competencies required to perform optimally within their roles and advance their careers over time.

PROGRAMME OUTLINE

01 Workplace Skills

Skills that all accounting practitioners need to operate effectively as a member of an accounting team, or as the accounting member of a broader team, within an organisation. The unit includes an introduction to the public sector.

Performance criteria

- Identify and prioritise work tasks taking organisational procedures and policies into account and prepare a work plan
- Monitor and report progress against work plans and deadlines, adapting as necessary
- Communicate courteously with, and support, colleagues in work tasks to build effective working relationships
- Follow organisational procedures to find workable solutions to conflicts or difficulties in working relationships

- Review, evaluate and identify training and development needs taking current work tasks and career goals into account
- Monitor work methods and activities against legislation, regulations and organisational procedures ensuring that emergency procedures are adequate for potential hazards
- Organise and monitor your work area so that conditions promote an effective and efficient working environment
- Identify and explain government structures and functions
- Explain how the Batho Pele principles are applicable to the accounting function.

02 Working With Computers

The ability to use a computer system safely and effectively. It introduces software for word processing, spreadsheets and email which an accounting practitioner will be required to use from time to time.

Performance criteria

- Perform initial visual safety checks and power up the computer system
- Access and use word processing software
- Access and use spreadsheet software
- Access and use e-mail software
- Use appropriate file names and filing protocol to organise electronic data
- Print documents
- Seek immediate assistance when difficulties occur
- Use passwords/biometric access to gain access

- Ensure passwords are kept secret and change it at appropriate times
- Identify potential risks to computer hardware
- Identify potential risks to data
- Take steps to resolve or minimise risks to computer hardware and data
- Maintain security and confidentiality

03 Professional Ethics

The ethical duties and responsibilities necessary and the knowledge required to underpin ethical practice in this sector.

Performance criteria

- Identify and apply the fundamental principles of honesty and integrity
- Highlight situations within accounting work that require
- objectivity and fairness, and where judgements and actions could compromise personal or organisational integrity and reputation
- Recognise and explain why certain types of information should be regarded as confidential

- Identify circumstances when it would be appropriate to disclose confidential information
- Identify the key issues which ensure accounting work is performed within the scope of professional ethics guidance
- Identify appropriate ethical behaviour when interacting with others in a variety of circumstances
- Refer and seek advice from relevant sources for issues beyond own competence
- Discuss, agree and resolve ethical conflicts
- Describe the cultural values within organisations which support and promote high ethical values and helps resolve any conflict of loyalties

- Resolve conflicting loyalties where an employer may ask you to perform tasks which are illegal, unethical or against the rules or standards of the accounting profession
- Follow appropriate procedures where you believe a colleague has or will commit an act which you believe to be illegal or unethical
- Respond appropriately to requests to work outside of the confines of your own accounting experience
- Prepare performance reports for management

04 Introduction to Accounting

The understanding of accounting concepts, accounting frameworks, the fundamentals of the double entry accounting system and VAT.

Performance criteria

- Distinguish elements of accounting concepts
- Accounting for transactions using the double entry accounting principle
- Complete the accounting equation
- Differentiate between cash and credit transactions
- Know the difference between the different books of prime entry
- Explain the different methods of accounting
- Ensure all source documents are stored in a safe environment
- Understand general VAT concepts and principles

05 Budgeting and Reporting

The planning and budgeting concepts and processes in the public sector. The monitoring of the spending against the budget is a critical process in the public sector and the regulatory requirements for this process is discussed in this unit.

Performance criteria

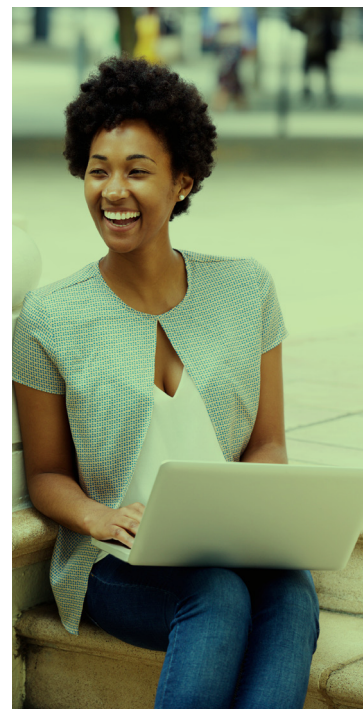
- Identify the timeframes for the preparation of the planning and budget documents
- Define the standardised budget structures
- Understand the economic reporting format
- Understand the budgeting process
- Define the budgeting terminology
- Understand the reporting requirements as required by the PFMA and Treasury Regulations
- Determine which expenditure reports to request to meet the reporting requirements
- Explain the monthly reporting templates as prescribed by Treasury

06 Making and Recording Payments

Relates to the organisation's expenditure. It includes dealing with documentation from suppliers, ordering and delivery documentation, preparing payments and recording expenditure in the appropriate records both in an accrual and a cash basis of accounting.

Performance criteria

- Check expenditure documents for validity, accuracy and completeness
- Perform a creditor's reconciliation
- Identify and deduct available discounts
- Identify discrepancies and either resolve or refer to the appropriate person if outside own authority
- Communicate appropriately with stakeholders regarding documents
- Correctly code invoices and credit notes
- Correctly enter invoices and credit notes into books of prime entry
- Enter invoices and credit notes from the books of prime entry into the creditors ledger and the general ledger
- Calculate amounts to be paid to suppliers payments from relevant documentation
- Schedule payments, obtain authorisation and prepare payment documentation
- Use the appropriate payment method and timescale, in accordance with organisational procedures
- Enter payments into books of prime entry
- Enter payments from books of prime entry into the creditors ledger and general ledger
- Explain the different petty cash methods
- Maintain a petty cash register
- Enter petty cash transactions from the documents in the petty cash journal and the general ledger
- Reconcile the petty cash register to the petty cash vouchers and cash on hand



07 Recording Revenue and Receipts

Relates to the recording of revenue in the public sector, the recording of revenue on an accrual basis, the banking of receipts and the recording of debtors. It includes the sources of revenue for government and the source documentation relating to revenue and receipts.

Performance criteria

- Explain the difference between a cash sale and a credit sale
- Accurately prepare invoices and credit notes in accordance with organisational requirements and check against source documents
- Enter invoices and credit notes into books of prime entry according to organisational procedures
- Enter invoices and credit notes in the appropriate accounting records
- Distinguish between trade receivables and other receivables
- Understand the different sources of revenue for the services rendered by the public sector
- Check receipts against relevant supporting information
- Accurately prepare receipts in accordance with organisational requirements
- Allocate the receipts using the correct SCOA allocations
- Correctly enter receipts into the accounting records
- Calculate amounts to be paid to suppliers payments from relevant documentation
- Schedule payments, obtain authorisation and prepare payment documentation
- Use the appropriate payment method and timescale, in accordance with organisational procedures
- Enter payments into books of prime entry
- Enter payments from books of prime entry into the creditors ledger and general ledger
- Explain the different petty cash methods
- Maintain a petty cash register
- Enter petty cash transactions from the documents in the petty cash journal and the general ledger
- Reconcile the petty cash register to the petty cash vouchers and cash on hand
- Understand the SCOA accounts which are affected when receipting revenue
- Know how to safeguard cash on hand
- Understand the controls during the cashingup procedures
- Reconcile the cash on hand to receipts to the bank deposit slip
- Know when to deposit the cash on hand
- Identify unusual features and either resolve or refer to the appropriate person
- Identify the nature of debtors that a public sector department may have
- Create a debtor file for each debt account raised
- Understand the SCOA classifications when creating a debt account
- Communicate and distribute information regarding the status of debt accounts to relevant individuals within the organisation
- Allocate the receipt of monies received from debtors
- List and explain the SCOA classifications for receipting of monies from debtors
- Prepare statements for debtors and communicate with the debtors on the recovery of the outstanding debts

TYPE OF PROGRAMME



Full Time, Part Time or Distance Learning

DURATION



Please contact your training provider for details on the delivery medium and number of contact days.

ADMISSION



It is assumed that the learners accessing this qualification are competent in language, literacy, communication and mathematical literacy. The qualification is open access and the training provider undertakes an initial assessment to determine at which stage of the qualification the learner should start. This involves examining their previous learning and current skills in accounting.

AT(SA) REGISTRATION PROCEDURES

Registration and enrolment as a student will be done with AAT(SA) and the selected training provider.

Annual/First Registrations

- Certified copy of the ID document,
- Certified copy of the school certificate,
- Other appropriate documents e.g. valid passport, valid study permit, SAQA verification certificate of foreign results, etc.

UNIT TITLE	SUMMATIVE ASSESSMENTS
Workplace skills	1 (Paper-based)
Working with computers	1 (Computer-based)
Professional ethics	1 (Paper-based)
Introduction to accounting	1 (Paper-based)
Budgeting and reporting	1 (Paper-based)
Making and recording payments	1 (Paper-based)
Making and recording payments	1 (Paper-based)

CERTIFICATION

Upon successful completion of the qualification, learners will be issued with a Results Letter outlining the units completed and a Certificate Accounting Technician:

- Public Sector SAQA ID 73710 NQF Level 3.

AT(SA) will host an annual graduation ceremony for all students who have completed this qualification.completed this qualification.

NEED MORE INFORMATION?

Contact AT(SA) on +27(0) 11 621 6600, visit: www.accountingtechniciansouthafrica.co.za or email info@accountingtechnicianssouthafrica.co.za



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Reg No. 2015/270221/07



or

Application Link: <https://wezasbt.co.za/Acc/accounting.php>



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Weza School of Business & Technology

"Imagined Reality Education and Skills"

Reg No. 2015/270221/07

Public Sector Accounting (NQF Level 4 | 120 Credits)



Weza School of Business & Technology

"Imagined Reality Education and Skills"



Phone: (063) 205 1003 / (031) 701 6380

E-mail : info@wezasbt.co.za / registrations@wezasbt.co.za

Website: www.wezaonline.co.za

Address: 19C Umdoni Centre, 28 Crompton Street, Pinetown 3610



Public Sector Accounting (NQF Level 4)

Public Sector Accounting Study Details

Duration

4 to 6 months depending on your study plan and pace.

We offer tuition/classes through:

➤ **Venue Based**

Available from Monday to Friday, depending on the school timetable for classes. This study method is great for learners living close to our venues, and also available to attend during the week.

➤ **Distance Learning**

Available from Monday to Sunday through our Moodle E-Learning Platform. Through this platform you will be able to attend our online classes from anywhere, and during anytime through your cellphone, laptop or computer. This study method is great for learners living not close to our venues, or maybe not available to attend during the week due to work or other commitment.

Part-time Learning

- Available from Monday to Sunday through our Venue Classes and Moodle E-Learning Platform. Through this platform you will be able to attend our online classes as well as venue classes. This study method is great for learners living close to our venues and maybe not always available to attend during the week due to work or other commitment. This study method allows you to attend venue classes when you are available, while also attending online classes when you are unable to attend the venue classes.

Choose your suitable tuition method.



Fee Structure

Once- off Registration Fee =R1 750

Once-off Payment Plan

(Option 1)

One Time Payment

Example

-Once-Off Payment =R8 800

-Total =R8 800

Instalment Payment Plan

(Option 2)

Per Month Payment

Examples

- 1st Month =R1 100
- 2nd Month =R1 100
- 3rd Month =R1 100
- 4th Month =R1 100
- 5th Month =R1 100
- 6th Month =R1 100
- 7th Month =R1 100
- 8th Month =R1 100

-Total =R8 800

Choose your suitable payment plan.

For more course details, turn-over leaf



FET Certificate: Accounting Technician: Public Sector

SAQA ID 77143 | 120 Credits

NQF LEVEL
4



The confidence to do more.

STUDENT

DESCRIPTION

The Public Finance Management Act (1999) (PFMA) and Treasury Regulations (TR) have raised the bar for financial management in the public sector. These financial management regulations require finance practitioners with practical skills and competencies.

The AT(SA) qualifications are competence based and are defined by the current and future business needs. Qualified accounting technicians with an internationally recognised qualification, make a valuable contribution to organisational, national and economic success within the Public Sector.

This Accounting Qualification gives learners access to develop within the accounting field. Every senior accountant needs the support of skilled, competent accounting technicians to undertake the more routine and operational work. Those holding the qualification can work in all sectors of the economy in a number of positions, including accounts clerk, wages clerk, accounts assistant, sales ledger clerk, tax assistant and bookkeeper. The focus of this qualification is Public Sector and more specifically National and Provincial Departments. Many graduates progress to more senior roles in the accounts field and move on to hold positions such as Financial Controller and Accounts Manager.

The NQF Level 4 qualification progresses from the NQF Level 3 and is intended to provide skills and companies at a more complex level. This enables graduates to develop into supervisory and junior management accounting roles.

MEMBERSHIP

To ensure ongoing professional development, this qualification leads to membership of AT(SA). In addition to Professional Body Membership, members are provided with support, advice and learning interventions. This helps to reinforce the skills and competencies required to perform optimally within their roles and advance their careers over time.

PROGRAMME OUTLINE

01 Communication and Supervision

Communication and supervision skills required to operate effectively as a member of an accounting team.

Performance criteria

- Prepare a written memorandum to stakeholders requesting clarity and information
- Prepare external reports in the given format observing confidentiality requirements
- Plan the work flow for the component to ensure all timeframes are met
- Delegate the work in accordance with organisational policies and procedures
- Supervise the completion of the work
- Review the work performed and provide feedback
- Assess staff performance

02 Use Of Technology In Accounting

Use of technology to process accounting transactions and the use of computer software to support the accounting function in a department to improve effectiveness and efficiencies

Performance criteria

- Create new workbooks and worksheets
- Perform spreadsheet functions to assist with performing accounting functions
- Format spreadsheets to assist with performing accounting functions
- Protect spreadsheets for safeguarding of information
- Use appropriate file names and filing protocol to organise electronic data
- Explain the difference between manual accounting records and computerized accounting records

- Identify the difference between standard software packages and customized accounting systems
- Discuss the computerised accounting packages used in the public sector and the purpose of these systems
- Explain the functions of the users required to process transactions
- Review input forms to ensure it has been correctly completed
- Document the functionality of the accounting system
- Request the appropriate reports for different reporting requirements

03 Professional Ethics

The ethical duties and responsibilities necessary and the knowledge required to underpin ethical practice in this sector.

Performance criteria

- Identify and apply the fundamental principles of honesty and integrity
- Highlight situations within accounting work that require objectivity and fairness, and where judgements and actions could compromise personal or organisational integrity and reputation
- Recognise and explain why certain types of information should be regarded as confidential
- Identify circumstances when it would be appropriate to disclose confidential information
- Identify the key issues which ensure accounting work is performed within the scope of professional ethics guidance
- Identify appropriate ethical behaviour when interacting with others in a variety of circumstances
- Refer and seek advice from relevant sources for issues beyond own competence
- Discuss, agree and resolve ethical conflicts

- Describe the cultural values within organisations which support and promote high ethical values and helps resolve any conflict of loyalties
- Resolve conflicting loyalties where an employer may ask you to perform tasks which are illegal, unethical or against the rules or standards of the accounting profession
- Follow appropriate procedures where you believe a colleague has or will commit an act which you believe to be illegal or unethical
- Respond appropriately to requests to work outside of the confines of your own accounting experience



04 Preparation of Reconciliations and Trial Balances

Preparation of reconciliations to ensure valid, accurate, correctly classified and complete financial records and to prepare a trial balance.

Performance criteria

- Correctly identify and record all transactions in control and suspense accounts
- Correctly calculate and record entries and adjustments in the appropriate records
- Identify the records to which the control suspense accounts to be reconciled
- Complete the reconciliation between the control and suspense accounts and the appropriate records
- Ensure that the legislation and the organisation's policies and procedures relating to control accounts and suspense accounts are adhered to
- Identify discrepancies and either resolve or refer to the appropriate person if outside own authority
- Identify adjusting entries required and prepare appropriate journal entries

- Report on the control and suspense accounts and the related reconciliations
- Differentiate between a trial balance and an adjusted trial balance
- Understand the structure of the trial balance
- Prepare a trial balance from the general ledger
- Close off the accounting period
- Make the relevant adjusting journal entries in preparation for the adjusted trial balance

05 Preparation Of Financial Statements

Prepare the adjusted trial balance Understand the concepts related to financial statements and the preparation of a simple set of financial statements on the accrual basis of accounting.

Performance criteria

- Understand the purpose of financial statements for different users
- Differentiate amongst the different components within a set of financial statements
- Discuss the elements of financial statements
- Discuss the principles related to the presentation of financial statements
- Determine when to recognise, measure and record elements in the financial statements
- Understand the process for the preparation of financial statements
- Prepare a simple set of financial statements from an adjusted trial balance
- Calculate certain ratios
- Understand the different frameworks for the preparation of financial statements

06 Recovery of Debtors

How to record a debt, determine interest to be charged, payment terms, follow up procedures and the reporting of debtors.

Performance criteria

- Identify the nature of debtors that the organization may incur
- Know in which circumstances to charge interest
- Apply the different methods of interest calculations
- Compute payment terms
- Use debt recovery methods appropriate to the circumstances of individual cases and in accordance with the organisation's procedures

- Calculate the ageing of debtors
- Report on the status of the collection of debtors
- Assess the recoverability of debtors
- Communicate with relevant individuals within the organization on long outstanding debtors and recoverability of debtors
- Identify inter-governmental transactions by reviewing source documentation
- Record inter-governmental transactions on the accounting system and using the correct SCOA allocations

- Reconcile inter-governmental accounts to supporting documentation
- Complete confirmations of inter governmental accounts
- Investigate and correct discrepancies
- Calculate the ageing of inter-governmental transactions
- Communicate with appropriate individuals in the department and the other government entities
- Report on inter-governmental balances

07 Budget Preparation and Monitoring

How to prepare a budget, using different budgeting and costing concepts.

The monitoring of actuals against budgets is also addressed. The budgeting process and concepts in the public sector is discussed, including unauthorised, irregular, fruitless and wasteful expenditure.

Performance criteria

- Explain and apply budgeting concepts
- Understand costing concepts and how these impact the budget preparation
- Prepare a budget using different budgeting concepts
- Document rationale and assumptions used in the budget preparation
- Present the budget and rationale used to appropriate individuals in the organisation
- Compare the actuals to the budget and calculate variances
- Analyse the variances between actual and budget

- Present the comparison and analysis of the actuals against the budget
- Explain the public sector budgeting process
- Differentiate amongst the roles and responsibilities of the stakeholders involved in the budgeting process
- Discuss the framework and concepts for budgeting in the public sector
- Analyse an MTEF budget
- Define and differentiate unauthorised, irregular, fruitless and wasteful expenditure
- Understand the policy and procedures for unauthorised, irregular, fruitless and wasteful expenditure
- Compile the registers for unauthorised, irregular, fruitless and wasteful expenditure

TYPE OF PROGRAMME



Full Time, Part Time or Distance Learning

DURATION



Please contact your training provider for details on the delivery medium and number of contact days.

ADMISSION



It is assumed that the learners accessing this qualification are competent in language, literacy, communication and mathematical literacy. The qualification is open access and the training provider undertakes an initial assessment to determine at which stage of the qualification the learner should start. This involves examining their previous learning and current skills in accounting.

AT(SA) REGISTRATION PROCEDURES

Registration and enrolment as a student will be done with AAT(SA) and the selected training provider.

Annual/First Registrations

- Certified copy of the ID document,
- Certified copy of the school certificate,
- Other appropriate documents e.g. valid passport, valid study permit, SAQA verification certificate of foreign results, etc.

UNIT TITLE	SUMMATIVE ASSESSMENTS
Communication and supervision	1 (Paper-based)
Use of technology in accounting	1 (Computer-based)
Professional ethics	1 (Paper-based)
Preparation of reconciliations and trial balances	1 (Paper-based)
Financial statements	1 (Paper-based)
Recovery of debtors	1 (Paper-based)
Budget preparation and monitoring	1 (Paper-based)

CERTIFICATION

Upon successful completion of the qualification, learners will be issued with a Results Letter outlining the units completed and a FET Certificate Accounting Technician:

- Public Sector SAQA ID 77143 NQF Level 4.

AT(SA) will host an annual graduation ceremony for all students who have completed this qualification.

NEED MORE INFORMATION?

Contact AT(SA) on +27(0) 11 621 6600, visit: www.accountingtechniciansouthafrica.co.za or email info@accountingtechniciansouthafrica.co.za



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 **Apply here**

or

Application Link: <https://wezasbt.co.za/Acc/accounting.php>



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Weza School of Business & Technology

"Imagined Reality Education and Skills"

Reg No. 2015/270221/07

Public Sector Accounting (NQF Level 5 | 120 Credits)



Weza School of Business & Technology

"Imagined Reality Education and Skills"



Phone: (063) 205 1003 / (031) 701 6380

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Website: www.wezaonline.co.za

Address: 19C Umdoni Centre, 28 Crompton Street, Pinetown 3610



Public Sector Accounting (NQF Level 5)

Public Sector Accounting Study Details

Duration

4 to 6 months depending on your study plan and pace.

We offer tuition/classes through:

➤ **Venue Based**

Available from Monday to Friday, depending on the school timetable for classes. This study method is great for learners living close to our venues, and also available to attend during the week.

➤ **Distance Learning**

Available from Monday to Sunday through our Moodle E-Learning Platform. Through this platform you will be able to attend our online classes from anywhere, and during anytime through your cellphone, laptop or computer. This study method is great for learners living not close to our venues, or maybe not available to attend during the week due to work or other commitment.

Part-time Learning

- Available from Monday to Sunday through our Venue Classes and Moodle E-Learning Platform. Through this platform you will be able to attend our online classes as well as venue classes. This study method is great for learners living close to our venues and maybe not always available to attend during the week due to work or other commitment. This study method allows you to attend venue classes when you are available, while also attending online classes when you are unable to attend the venue classes.

Choose your suitable tuition method.



Fee Structure

Once- off Registration Fee =R1 750

Once-off Payment Plan

(Option 1)

One Time Payment

Example

-Once-Off Payment =R10 000

-Total =R10 000

Instalment Payment Plan

(Option 2)

Per Month Payment

Examples

-1st Month =R1 250

-2nd Month =R1 250

-3rd Month =R1 250

-4th Month =R1 250

-5th Month =R1 250

-6th Month =R1 250

-7th Month =R1 250

-8th Month =R1 250

-Total =R10 000

Choose your suitable payment plan.

For more course details, turn-over leaf



Certificate

Accounting: Public Sector

SAQA ID 80189 | 120 Credits

STUDENT

NQF LEVEL

5



The confidence to do more.



DESCRIPTION

The NQF Level 5 Certificate Accounting: Public Sector covers higher level accounting tasks, including drafting financial statements, managing budgets and evaluating financial performance. This qualification is aimed at building capacity in accounting technicians within the public sector. It is aligned to the requirements on occupational level 2 of the Competency Framework for Financial Management of the National Treasury Technician Competency Dictionary (TCD).

Students who successfully complete this qualification will be awarded the Certificate in Accounting: Public Sector. It also provides the right building blocks for the continuation of study in this field.

A perfect progression if you've already completed Level 4, or if you are at a more advanced stage in your career and want a qualification to give you the confidence and recognition that you have the skills to do the job in the Public Sector. Once you've achieved this level, you will be the proud owner of the highest-level qualification of the AT(SA) – Certificate Accounting: Public Sector.

With evidence of one-year relevant work experience which has been attained while you were studying you will be able to apply to become a Platinum member of AT(SA.)



MEMBERSHIP

To ensure ongoing professional development, this qualification leads to membership of AT(SA). In addition to Professional Body Membership, members are provided with support, advice and learning interventions. This helps to reinforce the skills and competencies required to perform optimally within their roles and advance their careers over time.



DESIGNATION

The achievement of this qualification can lead to the professional designation Member of Accounting Technicians South Africa. Those awarded the professional designation will be entitled to use the post-nominal title MAT(SA).

PROGRAMME OUTLINE

This qualification consists of 7 core units, all of which have to be completed to obtain the Certificate. The qualification covers the following units:



01 Communication and Managing a Team

Communicate effectively:

- Understand the information requirements of different stakeholders.
- Use different methods of communication to communicate effectively with stakeholders.
- Organise, plan and chair meetings.
- Present information in a logical and clear manner

Manage work and performance:

- Understand the roles and responsibilities of a manager
- Identify opportunities for improving the effectiveness of the work environment
- Prioritize, plan and delegate work activities to make optimum use of resources
- Review work performed against timescales and other targets

- Review work performed to ensure compliance with departmental procedures to assesses accuracy, validity & completeness; and report thereon
- Resolve conflict and problems in circumstances within your authority or refer to the appropriate person where resolution is beyond your authority or expertise
- Understand and apply the Employee Performance Management Development System
- Review the competence of staff undertaking work activities, identify skills gaps and take appropriate action



This qualification is aimed at building capacity in accounting technicians within the public sector.



02 Professional Ethics

Apply general principles and procedures for ethical compliance expected within the public sector

- Identify and apply the fundamental principles of honesty and integrity.
- Highlight situations within accounting work that require objectivity and fairness, and where judgements and actions could compromise personal or organisational integrity and reputation.
- Recognise and explain why certain types of information should be regarded as confidential.
- Identify circumstances when it would be appropriate to disclose confidential information.
- Identify the key issues which ensure accounting work is performed within the scope of professional ethics guidance.
- Identify appropriate ethical behaviour when interacting with others in a variety of circumstances.

- Refer and seek advice from relevant sources for issues beyond own competence.
- Discuss, agree and resolve ethical conflicts.

Develop, maintain and apply ethics in work situations

- Describe the cultural values within organisations which support and promote high ethical values and helps resolve any conflict of loyalties.
- Resolve conflicting loyalties where an employer may ask you to perform tasks which are illegal, unethical or against the rules or standards of the accounting profession.
- Follow appropriate procedures where you believe a colleague has or will commit an act which you believe to be illegal or unethical.
- Respond appropriately to requests to work outside of the confines of your own accounting experience activities, identify skills gaps and take app

03 Economic Reporting Format and SCOA

Economic Reporting Format

- Understand the key definitions for the economic reporting format
- Apply the principles and decision tree to classify and report receipts transactions
- Apply the principles and decision tree to classify and report payment transactions

SCOA allocations

- Define the purpose of each of the segments of SCOA.
- Understand the structure of each of the segments
- Classify transactions in terms of SCOA
- Understand the inter-relationship between the segments for reporting

04 Budget Management

Monitoring of actuals against budget

- Understand the legislative reporting requirements
- Prepare the monthly reporting template (IYM) as prescribed by Treasury
- Analyse reasons for variances and corrective action to be taken
- Analyse reasons for variances and corrective action to be taken
- Analyse and interpret expenditure and revenue trends and ratios relevant public sector
- Assess the need for adjustments and make recommendations to appropriate stakeholders

Payroll management

- Understand the processes involved for payroll management and the impact on expenditure
- Identify the requirements and the importance of the paymaster and certification of payrolls as required by the Treasury Regulations.
- Identify the classification of payroll expenditure in accordance with SCOA
- Compile the journal entries for payroll
- Calculate the statutory deductions
- Discuss the purpose of the SARS statutory returns for PAYE
- Reconcile the information on the payroll system to the accounting system
- Take appropriate action to resolve-, or report on reconciling differences (employees'

expenditure not originating in the payroll system and amendments)

- Review of salary expenditure

Management of Transfer Payments

- Understand the legislative requirements for transfer payments
- Determine the different types of transfer payments and the relevant controls required for transfer payments
- Understand the importance of the monitoring of the transfer payments
- Assess the impact of transfer payments on the budget and Treasury requirements

Cash flow management

- Demonstrate an understanding of how the cash flows from the Treasury to the departments
- Understand the nature and timing of receipts and payments and the impact on the cash available to a department
- Prepare cash flow forecasts and projections
- Prepare cash flow draw down schedule and align to the budget allocation
- Manage and monitor cash flow processes and recommend corrective action
- Follow-up on differences/variances and identify outstanding payments to be made
- State any assumptions used when evaluating future costs and revenues

- Present recommendations to appropriate people in a clear and concise way and supported by a clear rationale



05 Accounting for Assets and Inventory

Recording, reporting and management of assets

- Explain the role of the Asset Management unit within the department
- Understand the different phases of the life cycle of assets
- Define and classify assets in the accounting records in accordance with GRAP
- Define and classify assets in the accounting records in accordance with MCS
- Compile an asset register

- Reconcile the asset register to the accounting records and correct or forward to relevant individual for correction
- Understand the different types of leases and the accounting treatment

Recording, reporting and management of inventory

- Explain the role of the Inventory Management unit within the department
- Explain the principles of inventory management

- Define and classify inventory in the accounting records in accordance with GRAP
- Define and classify inventory in the accounting records in accordance with MCS
- Reconcile the inventory register to the accounting records and correct or forward to relevant individual for correction
- Determine the cost of inventory and the value of disclosure of inventory in the financial statements

06 Financial Reporting

Financial statements in accordance with Modified Cash Standard

- Understand and explain the background for setting of accounting standards
- Understand the Modified Cash Standard reporting framework
- Explain the process for the compilation of financial statements
- Compile a working paper file with appropriate working papers to support the preparation of the financial statements
- Prepare financial statements for a department in accordance with the modified cash standard

Analysis of financial statements

- Identify the users of the financial statements and the purpose for which they will be used
- Calculate relevant ratios
- Interpret the relationship between the different statements and information provided in the financial statements to assess financial performance
- Present analysis and interpretation in a concise and clear manner

Unauthorised, irregular and fruitless and wasteful expenditure

- Understand the legislation and guidelines for irregular, unauthorised, fruitless and wasteful expenditure
- Apply the definitions of irregular, unauthorised, fruitless and wasteful expenditure to transactions to assess the correct classification
- Determine the different events that will trigger the updating of the registers and supporting documentation required
- Compile the registers for irregular expenditure, unauthorised and fruitless and wasteful expenditure
- Understand the process for the reporting, investigations and finalisation of irregular, unauthorised, fruitless and wasteful expenditure
- Recognition, recording, presentation and disclosure of irregular, unauthorised, fruitless and wasteful expenditure in the financial statements

07 Internal Control, Internal Audit and External Audit

Principles of Internal Controls

- Demonstrate an understanding of the role of internal control unit within the department
- Understand the importance and use of internal control systems
- Understand the principles of internal control
- Apply internal controls to finance cycles

The Role of Internal Audit

- Understand the role of Internal Audit unit within the department
- Discuss the effectiveness of internal audit
- Understand the role of the audit committee

External audit

- Understand the role of external audit
- Interpret the different audit opinions the external auditor may issue
- Understand the audit assertions
- Understand the timeframes for external audit requirements

TYPE OF PROGRAMME



Full Time, Part Time or Distance Learning

DURATION



Please contact your training provider for details on the delivery medium and number of contact days.

ADMISSION



It is assumed that the learners accessing this qualification are competent in language, literacy, communication and mathematical literacy at NQF Level 4. Students who have successfully completed the FET Certificate Accounting Technician: Public Sector will be allowed admission into this qualification. For additional admission requirements, please contact your Training Provider.

AT(SA) REGISTRATION PROCEDURES

Registration and enrolment as a student will be done with AT(SA) and the selected training provider.

Annual/First Registrations

- Certified copy of the ID document,
- Certified copy of the school certificate,
- Other appropriate documents e.g. valid passport, valid study permit, SAQA verification certificate of foreign results, etc

UNIT TITLE	COMPULSORY / ELECTIVE	SUMMATIVE ASSESSMENTS
Communication and Managing a Team	Compulsory	1 (Computer-based)
Professional ethics	Compulsory	1 (Computer-based)
Economic Reporting Format and SCOA Classification	Compulsory	1 (Computer-based)
Budget Management	Compulsory	1 (Computer-based)
Accounting for Assets and inventory	Compulsory	1 (Computer-based)
Financial Reporting	Compulsory	1 (Computer-based)
Internal Control, Internal Audit and External Audit	Compulsory	1 (Computer-based)

AT(SA) REGISTRATION PROCEDURES

Upon **successful completion** of the Programme, **students** will be issued with a **Results** Letter outlining the **units completed** and a **Certificate** Accounting Technician: Public **SAQA** ID 80189 at **NQF** Level 5.

AT(SA) will host an **annual graduation** ceremony for **all students** who have **completed** this qualification.

NEED MORE INFORMATION?

Contact AT(SA) on +27(o) 11 621 6600, visit: www.accountingtechniciansouthafrica.co.za or email info@accountingtechnicianssouthafrica.co.za



Weza School of Business & Technology

"Imagined Reality Education and Skills"

Reg No. 2015/270221/07



or

Application Link: <https://wezasbt.co.za/Acc/accounting.php>



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